

**PROTOCOL AMENDING THE AGREEMENT BETWEEN
THE REPUBLIC OF SINGAPORE AND
THE UNITED MEXICAN STATES
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES
ON INCOME**

NOTE

This Protocol was signed on 29 September 2009.
However, the Protocol is not yet ratified and therefore **does not have the force of law.**

The Government of the Republic of Singapore and the Government of the United Mexican States,

Desiring to amend the Agreement between the Republic of Singapore and the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Singapore on 9 November 1994 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

ARTICLE I

The text of Article 26 of the Agreement is deleted and replaced by the following:

“1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. *In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:*

- a) *to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;*
- b) *to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;*
- c) *to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).*

4. *If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.*

5. *In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”*

ARTICLE II

The Contracting States shall notify each other in writing, through diplomatic channels, that the procedures required by its legislation for the entry into force of this Protocol have been satisfied. The Protocol shall enter into force thirty (30) days after the date of receipt to the later of such notifications. The provisions of this Protocol shall have effect from 1 January of the calendar year next following the year of the entry into force of this Protocol.

ARTICLE III

This Protocol, which shall form an integral part of the Agreement, shall remain in force as long as the Agreement remains in force and shall apply as long as the Agreement itself is applicable.

IN WITNESS WHEREOF the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Mexico City on this 29th day of September 2009, in the Spanish and English languages, both texts being equally authentic. In case of any divergence of interpretation or application of this Protocol the English text shall prevail.

**FOR THE GOVERNMENT OF
THE REPUBLIC OF SINGAPORE**

**FOR THE GOVERNMENT OF
THE UNITED MEXICAN STATES**

**Ng Wai Choong
Deputy Secretary (Policy)
Ministry of Finance**

**José Antonio Meade Kuribreña
Underminister of Revenue
Ministry of Revenue and Public Credit**